

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh good corporate governance terhadap cost stickiness dengan earning management dan corporate social responsibility sebagai variabel mediasi. Data sekunder yang digunakan adalah data annual reports pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014-2016. Teknik penyampelan yang digunakan adalah teknik purposive sampling. Sampel yang digunakan dalam penelitian ini berjumlah 133 perusahaan manufaktur go publik 2014-2016. Pengujian hipotesis yang dilakukan dengan menggunakan uji *Partial Least Square (PLS)* dengan bantuan software Warp PLS 6.0. Hasil penelitian ini menunjukkan bahwa earning manajemen tidak terbukti memediasi pengaruh good corporate governance terhadap cost stickiness. Sedangkan corporate social responsibility terbukti memediasi pengaruh good corporate governance terhadap cost stickiness.

Kata kunci: Good corporate governance, cost stickiness, earning management, corporate social responsibility.

ABSTRACT

This study aims to examine the influences of good corporate governance on cost stickiness with earning management and corporate social responsibility as a mediation variable. Secondary data used are annual reports data of manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the year of 2014-2016. Applied sampling technique is the purposive sampling technique. Samples utilised in this study are 133 go-public manufacturing companies during 2014-2016. Hypothesis examination is performed using Partial Least Square (PLS) test, as well as Warp PLS 6.0 software. The results of this study yield that earning management is not proven to mediate the influence of good corporate governance on cost stickiness. Meanwhile, corporate social responsibility is confirmed to mediate the influence of good corporate governance on cost stickiness.

Keywords: *Good corporate governance, cost stickiness, earning management, corporate social responsibility.*